give bond although no bond was required by will; directions of will, however, should be followed as far as that can safely be done. Where will directs property to be held and invested by executors, court is not ordinarly authorized to direct them to hold as trustees. Smith v. Michael, 113 Md. 20.

This section contemplates an application by executor to orphans' court. Failure of proof that court gave directions under this section. The court has no power by virtue of this section to relieve executor of duties imposed by will. Hindman v. State, 61 Md. 29. Cf. Gunther v. State, 31 Md. 29.

Design of this section. Mode of disposition for security is left to sound discretion of court. Proper practice. Gunther v. State, 31 Md. 30.

For a full discussion of when this section applies and when it does not apply, reviewing the Maryland cases, see Smith v. Michael, 113 Md. 14.

This section held to defeat an application to compel the statement of a final

account. Rieman v. Peters, 2 Md. 110.

As to duties of an executor somewhat analogous to those prescribed in this section, see State v. Robinson, 57 Md. 495; Evans v. Iglehart, 6 G. & J. 196; Wootten v. Burch, 2 Md. Ch. 190.

Cited but not construed in Goldsborough v. Martin, 41 Md. 505.

As to investments by guardians and administrators, see sec. 172, et seq., and sec. 251.

An. Code, sec. 11. 1904, sec. 11. 1888, sec. 11. 1816, ch. 203, sec. 3.

The administrator of a deceased administrator, who shall die before an account of his administration hath been rendered, shall render an account, showing the amount of the assets received and the payments made by his decedent; and the account shall, if found by the court to be correct, be admitted to record as other administration accounts.

The cases provided for by this section and secs. 73 and 74 are far from parallel to case of rights of surviving executor against his co-executor. There is support, however, for a contention that terms "executor" and "administrator" are used interchangeably and that duties of executor or of a deceased co-executor are same as those of administrator of deceased administrator. See notes to sec. 305. Crothers v. Crothers, 121 Md. 118.

The obligation of a surviving executor to complete administration which has been begun does not come under this section. What commissions are allowed, and what

disallowed. Crothers v. Crothers, 123 Md. 606.

Purpose of this section. What an executor passing an account under this section may do. The account should be passed on by court. Baker v. Bowie, 74 Md. 471; Crothers v. Crothers, 121 Md. 118.

Where a petition against executor of a deceased executor alleges that latter failed to account for certain money belonging to his decedent, his executor is bound to account under this section, and orphans' court has power to compel him so to do under sec. 245. Muncaster v. Muncaster, 23 Md. 288; Hignutt v. Cranor, 62 Md. 220.

The administrator of deceased administrator is required to account because there is a privity, and a mediate representation of, and indebtedness to, the first deceased.

Hammond v. Hammond, 2 Bl. 349.

No action of courts can deprive administrator of deceased administrator of his right to show payments made by his decedent. Payments will be allowed though made prior to statement of a former account. Donaldson v. Raborg, 28 Md. 54.

A question of interest on money in hands of deceased administrator should be raised by a preliminary proceeding under this section, and not under sec. 73. Limitations and laches. Donaldson v. Raborg, 26 Md. 328. And see Donaldson v. Raborg, 28 Md. 53; Biays v. Roberts, 68 Md. 514. As to interest, see also Smithers v. Hooper, 23 Md. 286.

An account passed by executor of an executrix after latter's death, held to be unauthorized by act of 1816, ch. 203. Haslett v. Glenn, 7 H. & J. 23.

An. Code, sec. 12. 1904, sec. 12. 1888, sec. 12. 1829, ch. 216, sec. 2.

The husband of an administratrix who shall die before a final account of her administration shall have been settled shall render such account, showing thereby the amount of money and property received,